



NORFOLK STATE UNIVERSITY

REPORT ON AUDIT FOR THE YEAR ENDED JUNE 30, 2018

Auditor of Public Accounts
Martha S. Mavredes, CPA

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AUDIT SUMMARY

We have audited the basic financial statements of Norfolk State University as of and for the year ended June 30, 2018, and issued our report thereon, dated October 15, 2018. Our report, included in the University's Annual Report, is available at the Auditor of Public Accounts' website at www.apa.virginia.gov and at Norfolk State's website at www.nsu.edu. Our audit found:

- the financial statements are presented fairly, in all material respects;
- internal control findings requiring management's attention; however, we do not consider them to be material weaknesses; and
- instances of noncompliance or other matters required to be reported under Government Auditing Standards.

Our audit also included testing over the major federal program of the Student Financial Assistance Programs Cluster for the Commonwealth's Single Audit as described in the U.S. Office of Management and Budget Compliance Supplement; and found internal control findings requiring management's attention and instances of noncompliance in relation to this testing.

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STATUS OF PRIOR YEAR FINDINGS

Information System Security Findings

Norfolk State University is responsible for managing several sensitive information technology (IT) systems, including an enterprise resource planning system. Due to the sensitivity of the data, the University must implement the necessary controls to ensure the confidentiality, integrity, and availability of the data within the various systems. The University has started to fill vacant positions, including the Chief Information Officer and the Deputy Chief Information Officer. Additionally, the University has moved the Information Technology Services (ITS) office under the Finance & Administration Division. The University should continue to work with the Virginia Information Technologies Agency to ensure audits are performed over all sensitive systems.

Improve Information Security, Risk Management, and Contingency Programs

In our fiscal year 2016 and 2017 audits, we recommended that Norfolk State University (University) improve oversight over the information security program to ensure it meets or exceeds the requirements of the Commonwealth's Information Security Standard (Security Standard), SEC 501. Additionally, the University did not have a sufficient risk management and contingency program to support and protect its sensitive systems. The Security Standard, section 2.4.2, requires the agency head to ensure an information security program is maintained that is sufficient to protect the agency's information technology systems and that is documented and effectively communicated.

The University has an action plan to address these weaknesses that includes hiring additional staff, specifically a Chief Information Security Officer and security analysts. The additional staff will aid in the development of the University's information security program and update the current security policies and procedures. This corrective action plan is considered ongoing with an anticipated completion date of June 2019. We will review the implementation of the University's corrective action during our next audit.

Conduct Information Technology Security Audits on Sensitive Systems

In our fiscal year 2016 and 2017 audits, we recommended that the University conduct IT security audits of its sensitive systems in accordance with the Commonwealth's IT Security Standard. Without conducting IT security audits timely, the University increases the risk that IT staff will not detect and mitigate existing weaknesses in sensitive systems, which increases the risk of malicious parties compromising sensitive and confidential data.

The University has contracted with the Virginia Information Technologies Agency (VITA) to perform audits for the University's sensitive systems. The University's contract for VITA audit services began in fiscal year 2017 with an estimated completion of December 2018. Additionally, ITS is working

with the University's Internal Auditor to establish internal audits aligned with the development of the security program. We will review the University's IT security audits during our next audit.

Continue to Upgrade or Decommission End-of-Life Technology

In our fiscal year 2015, 2016, and 2017 audits, we recommended that the University upgrade or decommission the end-of-life technologies. The Security Standard, Section SI-2-COV, prohibits agencies from using software that is no longer supported by its vendor. We communicated this information in detail to management during the fiscal year 2017 audit in a separate document marked Freedom of Information Act Exempt (FOIAE) under §2.2-3705.2 of the Code of Virginia, due to its sensitivity and description of security controls.

The University has a corrective action plan to upgrade and decommission all end-of-life technologies, and develop policies and procedures for an IT refresh plan. The corrective action is ongoing with a planned completion of February 2019. We will review the implementation of the University's corrective action during our next audit.

Improve IT Asset Surplus and Sanitization Controls

In our fiscal year 2015, 2016, and 2017 audits, we recommended the University document IT asset sanitization procedures and quality assurance processes. The Information Technology Resource Management Standard for Removal of Commonwealth Data from Electronic Media, SEC 514 (Data Removal Standard), requires the University to have procedures that appropriately document the entire data removal process prior to the physical transfer or destruction of an IT asset. We communicated this information in detail to management during the fiscal year 2017 audit in a separate document marked FOIAE under §2.2-3705.2 of the Code of Virginia, due to it containing specific descriptions of security mechanisms.

The University has developed a corrective action plan to document the IT asset surplus process and train supporting staff. The corrective action is ongoing with a planned completion of December 2018. We will review the implementation of the University's corrective action during our next audit.

Improve Firewall Management

In our fiscal year 2017 audit, we recommended that the University properly secure its firewall in accordance with the Security Standard. The firewall is a critical network infrastructure component that identifies and blocks unauthorized traffic attempting to enter the secure internal network. We communicated six separate control weaknesses to management in a separate document marked FOIAE under §2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms.

The University has developed a corrective action plan to address the control weaknesses. The corrective action is ongoing with a planned completion date of December 2018. We will review the implementation of the University's corrective action during our next audit.

INTERNAL CONTROL AND COMPLIANCE FINDINGS AND RECOMMENDATIONS

Improve Controls over Fixed Asset Inventory

Type: Internal Control

Severity: Significant Deficiency

Repeat: No

The University is not conducting an adequate annual inventory to ensure the data in the fixed asset system is accurate and complete. Our audit included a review of the inventory process, along with testing a sample of assets to verify existence and completeness. Based on our audit procedures, we identified the following:

- Fixed asset inventory sheets submitted after fiscal year-end;
- Assets listed in the fixed asset system unable to be located;
- An asset that had been disposed, but was still active in the fixed asset system;
- Assets located around campus that did not contain an asset tag;
- Assets located around campus that had an asset tag, but were not identified in the fixed asset system; and
- Assets listed as disposed in the fixed asset system, but were still being used by the University.

The University's Fixed Asset Accounting Policies and Procedures require all assets to be inventoried every two years. The inventory includes verifying the assets' location and agreeing asset tags and property control numbers to the system. The annual inventory should be completed in time to make necessary adjustments prior to year-end reporting.

By not accurately completing a fixed asset inventory, the University cannot ensure that the fixed asset system is complete and accurate. Once the annual inventory process is complete, and all adjustments have been made to the fixed asset system, the University should complete a reconciliation between the fixed asset system and the finance system. This reconciliation should be completed, and all variances resolved, prior to year-end financial reporting.

The University should complete a through fixed asset inventory to ensure the fixed asset system/module accurately reports the University's fixed assets. The University should provide detailed training to the stewards to ensure they fully understand their responsibility related to fixed asset management.

Improve Processes for Employment Eligibility

Type: Internal Control and Compliance

Severity: Significant Deficiency

Repeat: No

The University did not accurately document and/or retain documentation related to employment eligibility verification. Our audit included a sample of employees to review the completed U.S. Citizenship and Immigration Services Form I-9, as well as the use of the Department of Homeland Security's e-verify service. Our sample of employees found missing Form I-9's, and Form I-9's that were incorrectly completed. Additionally, Human Resources does not have documented policies and procedures related to determination of employment eligibility upon hiring.

The Immigration Reform and Control Act of 1986, requires all employees hired after November 6, 1986, to have a Form I-9 completed to verify both employment eligibility and identity. This requirement ensures that employers hire only individuals who may legally work in the United States. Additionally, per the Handbook for Employers M-274, issued by the U.S. Citizenship and Immigration Services, Forms I-9 must be retained for a period of at least three years from the date of hire or for one year after the employee is no longer employed, whichever is longer. Failure to comply with the federal requirements could result in monetary fines.

Human Resources should update their policy manual to include required employment eligibility practices. Additionally, Human Resources should ensure that that employment eligibility is completed for all employees upon hiring, and that such documentation is retained for the required period of time.

Improve Reporting to National Student Loan Data System

Type: Internal Control and Compliance

Severity: Significant Deficiency

Repeat: Yes (first issued in fiscal year 2015)

Prior Title: Properly Reflect Enrollment Changes in the National Student Loan Data System

The University did not report enrollment data to the National Student Loan Data System (NSLDS) accurately and timely. For the forty students tested, we noted the following deficiencies:

- The enrollment status was incorrectly reported for twelve students (30%);
- The NSLDS had inaccurate effective dates for twenty-seven students (69%); and
- The enrollment status change was not certified timely for twelve students (30%).

In accordance with Code of Federal Regulations 34 CFR 685.309 and further outlined in the Enrollment Guide, enrollment changes must be reported to NSLDS within 30 days when attendance changes, unless a roster file will be submitted within 60 days. By not submitting timely and accurate data to the NSLDS, the University can affect the reliance placed by the Department of Education for

monitoring purposes and other higher education institutions when making aid decisions. Noncompliance may also have implications on an institution's participation in Title IV programs.

The University should perform a comprehensive review of current enrollment reporting policies and procedures. The University should consider implementing a quality control review (QCR) process to monitor the submission of enrollment batches and the accuracy of reporting at both the campus and program levels in the NSLDS.

Properly Process Title IV Refund Calculations

Type: Internal Control and Compliance

Severity: Significant Deficiency

Repeat: No

The Financial Aid Office did not properly determine the withdrawal date for students that withdrew without providing notification (unofficial withdrawals) within 30 days after the end of the period of enrollment. Additionally, the Financial Aid Office did not accurately perform Title IV return calculations for spring 2018. Our audit identified the following deficiencies:

- For seven out of twenty-two students (32%) withdrawing from the University during the aid year, the Financial Aid Office determined the date of unofficial withdrawal between 67 and 73 days after the end of the period of enrollment. The Financial Aid Office identified the students as potential withdrawals at a date earlier than the deadline; however, due to delayed correspondence with students regarding their intent to return, the withdrawal determinations were not finalized until after the federally required deadline; and
- The Financial Aid Office used an incorrect number of days in the spring semester for the return calculation. The Financial Aid Office used a period of 110 days to calculate Title IV returns. The calculations should have been performed using a period of 109 days. Although the incorrect number of days were used for all calculations, the error only resulted in a total of \$3.37 in questioned costs.

The Code of Federal Regulations, 34 CFR §668.22 states, "For an institution that is not required to take attendance, an institution must determine the withdrawal date for a student who withdraws without providing notification no later than 30 days after the end of the earlier of the payment period/period of enrollment, academic year in which the student withdrew, or education program from which the student withdrew." Failure to comply with the return provisions of the Code of Federal Regulations may impact the University's participation in the Title IV program.

The Financial Aid Office should review their policies and procedures and amend current processes to ensure prompt determination of withdrawals for students who stop attending without notifying the University. The Financial Aid Office should also review their process for determining the calendar of days by which returns are calculated to ensure accuracy of return amounts.

Improve Notification Process for Title IV Awards to Students

Type: Internal Control and Compliance

Severity: Significant Deficiency

Repeat: No

The Financial Aid Office was unable to provide documentation showing that the University provided all required elements of the award and/or disbursement notifications to students for Direct Loans and or Pell Grants. For the twenty-five students tested, the Financial Aid Office was unable to provide the necessary documentation for twenty-one students (84%).

The Code of Federal Regulations, Title 34 CFR 668.165(a) (2), requires institutions to properly notify students receiving Federal Direct Loans and Pell Grants, in writing, stating the amount expected to be received under each Title IV program and how and when those funds will be disbursed. Additionally, institutions must provide notification of Federal Direct Loan disbursements, which should include the date and amount of the disbursement, the student's right to cancel all or a portion of a loan or loan disbursement, and the procedure and time by which the student must notify the institution that he or she wishes to cancel the loan. Failure to properly notify students in accordance with Federal Regulations may result in fines, withholding of Title IV funds, or suspension or termination of participation in Title IV programs.

The Financial Aid Office should review and modify their current processes to ensure the University properly maintains records of all award and disbursement notifications sent to students who receive Pell Grants and Federal Direct Loans as required.



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

October 15, 2018

The Honorable Ralph S. Northam
Governor of Virginia

The Honorable Thomas K. Norment, Jr.
Chairman, Joint Legislative Audit
and Review Commission

Board of Visitors
Norfolk State University

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of the business-type activities and aggregate discretely presented component units of **Norfolk State University** (the University) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the University's basic financial statements and have issued our report thereon dated October 15, 2018. Our report includes a reference to other auditors. We did not consider internal controls over financial reporting or test compliance with certain provisions of laws, regulations, contracts, and grant agreements for the financial statements of the component units of the University, which were audited by other auditors in accordance with auditing standards generally accepted in the United States of America, but not in accordance with Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the University's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We did identify certain deficiencies in internal control over financial reporting entitled "Improve Information Security, Risk Management, and Contingency Programs," "Conduct Information Technology Security Audits on Sensitive Systems," "Continue to Upgrade or Decommission End-of-Life Technology," "Improve IT Asset Surplus and Sanitization Controls," "Improve Firewall Management," "Improve Controls over Fixed Asset Inventory," "Improve Processes for Employment Eligibility," "Improve Reporting to National Student Loan Data System," "Properly Process Title IV Refund Calculations," and "Improve Notification Process for Title IV Awards to Students," which are described in the sections titled "Status of Prior Year Findings" and "Internal Control and Compliance Findings and Recommendations," that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the sections titled "Status of Prior Year Findings" and "Internal Control and Compliance Findings and Recommendations" in the findings entitled "Improve Information Security, Risk Management, and Contingency Programs," "Conduct Information Technology Security Audits on Sensitive Systems," "Continue to Upgrade or Decommission End-of-Life Technology," "Improve IT Asset Surplus and Sanitization Controls," "Improve Firewall Management," "Improve Processes for Employment Eligibility," "Improve Reporting to National Student Loan Data System," "Properly Process Title IV Refund Calculations," and "Improve Notification Process for Title IV Awards to Students."

The University's Response to Findings

We discussed this report with management at an exit conference held on October 12, 2018. The University's response to the findings identified in our audit is described in the accompanying section titled "University Response." The University's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Status of Prior Findings

The University is taking corrective action with respect to audit findings reported in prior year that are reported in the section entitled "Status of Prior Year Findings." The University has taken adequate corrective action with respect to audit findings reported in the prior year that are not repeated in this report.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Audit Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

AUDITOR OF PUBLIC ACCOUNTS

JMR/clj



October 15, 2018

Ms. Martha Mavredes
Auditor of Public Accounts
P.O. Box 1295
Richmond, VA 23218-1295

Dear Ms. Mavredes:

Norfolk State University has reviewed the Financial Internal Control and Compliance Findings and Recommendations provided by the Auditor of Public Accounts for the fiscal year ending June 30, 2018 and agrees, in principle, with all of the findings.

Attached for your consideration is a brief update as to where the campus is with respect to the findings. The formal Corrective Action Workplan will be submitted within thirty days as required by CAPP Manual Topic No. 10205. Please contact me should you have any questions or require additional information.

On behalf of Norfolk State University, please extend my appreciation to all of your staff for their professional audit work and recommendations.

Sincerely,

Gerald E. Hunter
Vice President for Finance and Administration

Cc: Melvin T. Stith, Sr., Ph.D., Interim President
Leroy Hamilton, Jr., Ph.D., Interim Provost and Vice President for Academic Affairs
Michael M. Shackleford, Ed.D., VP for Student Affairs and Enrollment Management
Karla Amaya Gordon, AVP for Finance and Administration / University Controller
Harry Aristakesian, University Internal Auditor
S. Faye Monroe-Davis, Chief Information Officer
Sylvester T. Watkins, Director of Human Resources
Melissa Barnes, Ed.D., Director of Financial Aid
Michael D. Carpenter, Registrar

Improve Information Security, Risk Management and Contingency Programs

NSU Information Technology Services (ITS) continues to make progress in this area. The University is in progress of employing a Chief Information Security Officer (CISO) and Security Analysts. In the area of development of NSU's Security Program, VITA Information Security Officer has validated NSU IT Policies to include Information Security Program Policies, Information Security Roles & Responsibility Policy and IT Configuration Management Policy. ITS Internal Business Impact Analysis remains in progress. The impact analysis includes steps to document critical systems, validate inventory, and develop security plans for critical systems. The update and consolidation of current information security policies and procedures are in progress with several new or updated policies in the approval cycle. The development of the contingency operations program is pending. ITS has gathered lessons learned from the continuity of operations (COOP) exercise conducted during recent weather events and is rewriting plan to address gaps.

Conduct Information Technology Security Audits on Sensitive Systems

NSU ITS is currently under an agreement with VITA CSRM Security Audit Services to conduct a full SEC501 IT Security Audit. The University is on schedule to begin the security audit in December 2018. NSU ITS is in progress with establishing internal audits to align with the development of the security program policy and is developing a continual monitoring model to support security risk identification and mitigation.

Continue to Upgrade or Decommission End-of Life technology

NSU ITS continues to replace End-of- Life technology. The expected outcomes include updated policies which reflect IT refresh plan for end-of-life hardware and software and in concert with Security Program, the evaluation of legacy systems to determine and manage university risk.

Improve IT Asset Surplus and Sanitization Controls

NSU ITS is in progress of documenting surplus process and procedures, and training support staff. The expected outcomes include updated policies and procedures and quarterly internal audits to validate adherence to policy and procedures.

Improve Firewall Management

NSU ITS is in progress of updating security policy to align with the appropriate separation of duties, and documenting and implementing maintenance procedures. NSU ITS has developed a firewall change request process which includes a configuration control process. The expected outcomes include updated policies and procedures and quarterly internal audits to validate adherence to policy and procedures.

Improve Controls over Fixed Assets Inventory

NSU Controller's office conducts a comprehensive fixed asset inventory annually. The Controller's Office have begun taking measures to increase the awareness of the fixed asset inventory. The controller's office staff will provide detail training to the stewards to ensure they fully understand their responsibility related to fixed asset management. Adjustments needed to the fixed asset module will be made prior to year-end reporting.

Improve Processes for Employment Eligibility

NSU Office of Human Resources (OHR) has implemented internal controls to proactively and actively review matters as it relates to ensuring compliance with the standard. Effective July 2018, OHR hired a Special Assistant to audit all I-9's currently on record. The objective includes to comply with the Library of Virginia's Retention of Record schedule, review all I-9's currently under the control of OHR to determine compliance with the I-9 form (proper identification and completion of the form), and audit the I-9 and HR systems for name changes. Additional controls being added to maintain compliance includes not hiring an employee without verification of employment eligibility and ensuring any employee not meeting the timeline, established by the Immigration Reform and control Act of 1986, is separated and not allowed to continue employment, until required documentation is presented to show eligibility for employment. OHR shall work to create a comprehensive I-9 and Employment Eligibility practice and policy. OHR will also ensure, prior to authorization, employment eligibility is completed for all employees, and ensure retention of the record is maintained, as prescribed by law.

Improve Reporting to National Student Loan Data System (NSLDS)

NSU Financial Aid Office personnel will work with the Registrar to ensure timely and accurate reporting of enrollment verification records as well as error batches from the National Clearinghouse. The following internal control procedures will be implemented to ensure compliance. An enrollment status code of 'withdrawal' will be implemented to capture students who unofficially withdraw during the 10-week and students who final grading periods resulted in all "F" grades. Reports will be generated to capture students who fail to return from each semester. All batches uploaded to the National Clearinghouse will be reviewed to ensure that they are accepted and free of errors. The Registrar Office will notify Financial Aid personnel of all batches sent to the National Clearinghouse during the 30-day process, 10-week and final grading periods, and between semesters breaks for verifying records in NSLDS.

Properly Process Title IV Refund Calculations

NSU Financial Aid Office will amend its Return of Title IV Funds policy to include the following controls. Upon receipt of the 10-week and final grading reports from the Registrar's Office, notifications will be sent to students who receive all F grades. Students will be given five business days from the date of the letter and/email to respond. Once the letters/emails are sent, the Financial Aid staff will proceed with performing return of funds calculations, adjustments in aid, notification to Student Accounts and notification to students of revisions in their award. Financial Aid staff will reinstate aid upon receipt of written notification from students and professors that solidifies that the student earned the grades received by class attendance, tests and examinations and/or any assigned requirements. This process will eliminate performing return of funds calculations after receipt of notification from students and/or professors as well as during timeframes of institutional closure.

Improve Notification Process for Title IV Awards to Students

Effective immediately, the Financial Aid Office has established communication management (CM) codes for all documents that are sent to students via hard copy and email to assist in the process and to store batches in a history file. The revised processes will update the student's communication log and store the date the notification was sent to the student.

NORFOLK STATE UNIVERSITY

As of June 30, 2018

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